

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 19 be amended to read as follows:

- 1 Page 70, between lines 28 and 29, begin a new paragraph and insert:
- 2 "SECTION 56. [EFFECTIVE UPON PASSAGE] (a) This
- 3 SECTION applies to a homestead that would have been entitled to
- 4 a homestead credit under IC 6-1.1-20.9 for a particular year if an
- 5 applicant had filed for the homestead credit within the time
- 6 required under IC 6-1.1-20.9-3 for the credit to apply to the year.
- 7 (b) The definitions in IC 6-1.1-20.9-1 apply throughout this
- 8 SECTION.
- 9 (c) Notwithstanding IC 6-1.1-20.9 or any other law specifying
- 10 the date by which an application for a homestead credit under
- 11 IC 6-1.1-20.9 must be filed to claim a homestead credit for
- 12 property taxes imposed for a particular assessment date, an
- 13 individual may before June 11, 2009, file with the county assessor
- 14 an application for a homestead credit against property taxes
- 15 imposed on a homestead for an assessment date after January 15,
- 16 2004, and before January 16, 2007.
- 17 (d) Notwithstanding any provision of IC 6-1.1-20.9 or any other
- 18 law, an application for a homestead credit under subsection (c) is
- 19 considered to be timely filed, and the county auditor shall grant a
- 20 homestead credit claimed for the assessment date in the application
- 21 upon the county auditor's determination that:
- 22 (1) the application for a homestead credit satisfies all other
- 23 applicable requirements; and
- 24 (2) the tangible property that is the subject of the application

1 was, except for the failure to timely file for a homestead
2 credit, otherwise eligible for the claimed homestead credit.

3 **A homestead credit granted under this SECTION applies to**
4 **subsequent years to the same extent as if it had been filed under**
5 **IC 6-1.1-20.9.**

6 (e) The granting of a homestead credit for a particular year
7 under this SECTION entitles the homestead to any standard
8 deduction under IC 6-1.1-12-37 and any credit under IC 6-1.1-20.6
9 that was available for the year. However, a homestead credit
10 granted under this SECTION does not entitle the homestead to any
11 additional homestead credit that would have been available for the
12 year under IC 6-1.1-20.4 or IC 6-3.5. The property tax replacement
13 fund board shall settle any underpayment of a distribution under
14 IC 6-1.1-21 related to the homestead credits granted under this
15 SECTION in the manner provided in IC 6-1.1-21-9.

16 (f) If an individual or a trust has previously paid the tax liability
17 for tangible property for an assessment date and the property is
18 granted a homestead credit under this SECTION for that
19 assessment date, the county auditor shall issue a refund of the
20 property tax paid by the individual or trust. An individual or trust
21 is not required to apply for any refund due under this SECTION.
22 The county auditor shall, without an appropriation being required,
23 issue a warrant to the individual or trust payable from the county
24 general fund for the amount of the refund, if any, due the entity.
25 No interest is payable on the refund.

26 (f) This SECTION expires July 1, 2009."

27 Renumber all SECTIONS consecutively.

 (Reference is to ESB 19 as printed February 22, 2008.)

Representative Tyler